



**DOWNTOWN NEWARK SPECIAL IMPROVEMENT DISTRICT
LICKING COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019, 2018 and 2017

OHIO AUDITOR OF STATE KEITH FABER



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Downtown Newark Special Improvement District
Licking County
Newark, Ohio 43055

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Downtown Newark Special Improvement District, Licking County, (the Corporation) for the years ended December 31, 2019, 2018 and 2017.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2019, 2018, and 2017.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. The Corporation did not file a complete Annual Financial Report for fiscal year 2018 or its Alternate Financial Statement Disclosure Report for 2017 within the timeframe provided in **Ohio Rev. Code Section 117.38**. The Corporation did the December 31, 2018 filing on May 8, 2020 and the December 31, 2017 filing on October 18, 2018. The Corporation should prepare complete Annual Financial Reports and submit them within 150 days as required by **Ohio Rev. Code §117.38**.
2. The Corporation did not have an approved public records request policy in accordance with **Ohio Rev. Code § 149.43(E)(2)** or a records retention schedule in accordance with **Ohio Rev. Code §149.43(B)(2)**. The Corporation should adopt a public records request policy and should create a records retention schedule to be approved by the Board and filed with the Ohio History Connection.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 15, 2020

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OHIO AUDITOR OF STATE KEITH FABER



DOWNTOWN NEWARK SPECIAL IMPROVEMENT DISTRICT

LICKING COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 30, 2020**